



## Lindsay Doss Spillman

SENIOR ATTORNEY

### Cleveland

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Suite 1400  
Cleveland, Ohio 44114-2327

### Akron

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Suite 1200  
Akron, Ohio 44308

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### Practice Areas

Litigation and Appeals  
Property Tax Management  
State and Local Taxation  
Taxation

### Education

Case Western Reserve University  
School of Law, J.D., *cum laude*,  
2010

*Case Western Reserve Law  
Review*, Senior Editor, 2009-2010

Denison University, B.A., *cum  
laude*, 2007

### Bar & Court Admissions

Ohio  
U.S. District Court for the

Lindsay is an attorney in the Vorys Cleveland office, a member of the tax group and a member of the firm's national property taxation group. The Vorys property tax team supports clients ranging from single-state engagements to nationwide portfolio management involving hundreds of locations.

Lindsay's practice is focused on property tax valuation disputes and appeals, and she assists clients in managing and contesting property tax assessments in Ohio and across the country. She has reviewed, evaluated and contested assessments in more than 20 states. In Ohio, Lindsay has significant experience before the Boards of Revision, including those in northeast Ohio, and at the Ohio Board of Tax Appeals.

### Notable experience includes:

- Presenting oral argument in the Ohio 12th District Court of Appeals on behalf of a property owner regarding the burden of governmental entities to establish jurisdiction to file complaints to increase the value of property for tax purposes;
- Managing a portfolio of more than 400 properties across the country, including, evaluating, property tax assessments and contesting assessments;
- Serving as second chair in a tax exemption matter for a university before the Ohio Board of Tax Appeals;
- Serving as second chair in a seven day bench trial for a real property tax assessment appeal for a department store in Virginia;
- Providing advice regarding real property tax issues for real estate acquisitions, including assisting a publicly traded company with real property tax issues related to its global headquarters project in downtown Cleveland.

Prior to joining the tax group, Lindsay was a member of the firm's litigation group. She has significant commercial litigation experience including motion practice, managing discovery, and preparing witnesses in state and federal courts.

Northern District of Ohio

U.S. District Court for the  
Southern District of Ohio

U.S. District Court for the Western  
District of Michigan

*Admitted to practice law only in  
the states listed above.*

### Industries

Restaurants, Food and Beverage

Retail and Consumer Products

Tax-Exempt Organizations

Lindsay received her J.D. *cum laude* from Case Western Reserve University School of Law, where she was a member of the Order of the Coif. She received her B.A. *cum laude* from Denison University.

### Events

#### Speaking Engagement, 1.23.2025

Legislation, Litigation, and Valuation Complaints, Oh My! Ohio Real Property Tax Litigation Update and Preview of the Ohio 2024 Complaint Filing Season

#### Event, 8.3.2023

Webinar: Highlights from "What to Expect for 2023 Commercial Property Reappraisals" Event

#### 5.5.2022

House Bill 126 – The Changing Landscape for Ohio Real Property Tax Valuation

#### 8.4.2021

Ohio's COVID-19 Real Property Tax Valuation Relief - Preparing for the Upcoming Special Filing Period

#### 10.26.2017

2018 Vorys Consumer Financial Services Summit

#### 6.15.2017

2017 Consumer Financial Services Summit

#### 12.9.2016

Trust and Estate Litigation Presentation

#### 2.25.2016

Vorys Consumer Financial Services Summit

#### 10.28.2015

2015 Vorys Consumer Financial Services Summit